

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND FAVATA

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1969

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Martha Funaro , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 10th day of July , 1973 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Raymond Favata

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Raymond Favata  
15 Myrtle Avenue  
Dobbs Ferry, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

Sworn to before me this

10th day of July , 1973.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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State of New York  
County of Albany

Martha Funaro , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 10th day of July , 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Paul Cohen, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Paul Cohen, Esq.  
720 Fifth Avenue  
New York, New York 10019

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

Sworn to before me this

10th day of July , 1973.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214A  
STATE CAMPUS  
ALBANY, N. Y. 12227

AREA CODE 518  
457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**July 10, 1973**

**Raymond Favata  
15 Myrtle Avenue  
Dobbs Ferry, New York**

**Dear Mr. Favata:**

Please take notice of the **DECISION** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 690 of**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **4 Months** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

  
**Paul B. Coburn**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
RAYMOND FAVATA	:	DECISION
for Redetermination of Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1969.	:	

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Petitioner, Raymond Favata, has filed a petition for redetermination of deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1969. (File No. 13-1944136). A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on March 22, 1973, at 10:45 A.M. Petitioner appeared by Paul Cohen, Esq. The Income Tax Bureau appeared by Saul Heckelman, Esq., (James A. Scott, Esq., of Counsel).

ISSUE

Is petitioner, Raymond Favata, liable for unpaid New York State withholding taxes due from Gryphon Productions, Inc. for the period from April 1, 1969, through October 31, 1969?

FINDINGS OF FACT

1. Gryphon Productions, Inc. failed to pay over to the Income Tax Bureau New York State personal income taxes withheld from its employees for the period from April 1, 1969, through October 31, 1969, in the total sum of \$5,380.64. The corporation is presently defunct.

2. On August 31, 1970, the Income Tax Bureau issued a Statement of Deficiency against petitioner, Raymond Favata, imposing a penalty equal to the amount of New York State withholding taxes due from Gryphon Productions, Inc. for the period from April 1, 1969, through October 31, 1969, upon the grounds that he was a person required to collect, truthfully account for, and pay over said taxes and that he willfully failed to do so. It accordingly issued a Notice of Deficiency against him in the sum of \$5,380.64.

3. Petitioner, Raymond Favata, was president, a director, and a 50% stockholder of Gryphon Productions, Inc. during the period from April 1, 1969, through October 31, 1969. He signed corporate checks and tax returns for said period. He specifically signed the corporation's semimonthly returns of New York State personal income tax withheld for the months of April, May, and June 1969, which were forwarded to the New York State Income Tax Bureau without payment.

#### CONCLUSIONS OF LAW

A. That petitioner, Raymond Favata, as an officer of Gryphon Productions, Inc. was a person required to collect, truthfully account for, and pay over New York State withholding taxes due from said corporation for the period from April 1, 1969, through October 31, 1969, in accordance with the meaning and intent of sections 674 and 685(1) of the Tax Law.

B. That petitioner, Raymond Favata, willfully failed to collect, truthfully account for, and pay over New York State withholding taxes due from Gryphon Productions, Inc. for the period from April 1, 1969, through October 31, 1969, and therefore a penalty equal to the amount

of unpaid withholding taxes was properly assessed against him in accordance with the meaning and intent of section 685(g) of the Tax Law.

C. That the petition of Raymond Favata is denied and the Notice of Deficiency issued August 31, 1970, is sustained.

DATED: Albany, New York  
July 10, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER